BILL.

An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to the Provincial Duties to be levied on Goods, Wares and Merchandise, imported into this Province.

MOST GRACIOUS SOVEREIGN,

WHEREAS it would be of advantage to the Trade and Commerce of this Province, that the several Provincial Acts imposing rates and duties on certain Goods and articles imported into this Province, should be consolidated into one Act, under which all Provincial duties imposed on such Goods and articles may be levied, with such amendments to certain provisions of the said Acts, as will facilitate Commerce, and advance the public good: May it therefore please Your Majesty, that it may be enacted, and be it enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and of the Legislative Assembly of the Province of Canada, constituted and assembled by virtue of and under the authority of an Act passed in the Parliament of the United Kingdom of Great Britain and Ireland, intituled, "*An Act to Re-unite the Provinces of Upper* "*and Lower Canada, and for the Government* "*of Canada*;" and it is hereby enacted by the authority of the same, that this Act shall commence and take effect upon, from and after the day of

Preamble.

Commencement of this Act.

II. And be it enacted, that the several Acts herein after mentioned and referred to, that is to say: a certain Act made and passed by the Parliament of the Province of Lower Canada, in the thirty third year of the Reign of His late Majesty King George the Third, and intituled, "An Act "to establish a Fund for defraying the sala- "ries of the different Officers of the Legisla- "tive Council and Assembly, together with "the contingent expenses thereof," and another certain Act of the said Parliment,

Act, L. C. 33. Geo. 3. C 8.

passed in the thirty fifth year of the same Reign, and intitutled, ‘ An Act for granting
Act, L. C. 35. Geo. 3. C. 9. ‘ to His Majesty, an additional and new du-
‘ ties on certain Goods, Wares and Merchan-
‘ dises, and for appropriating the same
‘ towards further defraying the charges of
‘ the administration of Justice and the sup-
‘ port of the Civil Government within this
‘ Province, and for other purposes therein
‘ mentioned ;”—and another certain Act of the said Parliament, passed in the forty first year of the same Reign, and intituled, ‘ An
Act L. C. 41. Geo. 3. C. 14 ‘ Act for granting to His Majesty certain new
‘ duties on the importation into this Province
‘ of all Manufactured tobacco and snuff, and
‘ for disallowing the drawback on tabacco,
‘ and snuff manufactured within thisProvince;’ and another certainAct of the said Parliament, passed in the fifty third year of the sameReign, intituled,’ ‘ An Act to grant certain duties to
Act, L. C. 53, Geo. 3 C. 11. ‘ His Majesty, towards supplying the wants
‘ of the Province during the present war
‘ with the United States of America, and for
‘ other purposes,” and another certain Act
Act L. C. 55. Geo. 3. C. 2. of the said Parliament, passed in the fifty fifth year of the same Reign, and intituled,
‘ An Act to repeal part of an Act to amend
‘ an Act passed in the fifty third year of His
‘ Majesty’s Reign, intituled, ‘ An Act to
‘ grant certain duties to His Majesty, tow-
‘ ards supplying the wants of the Province
‘ during the present war with the United
‘ States of America, and for other purposes,’ and another certain Act of the said Parlia-
Act L. C. 55. Geo. 3. Cap. 3. ment passed in the fifty fifth year of the same Reign, and intituled, ‘An Act to grant new du-
‘ ties to HisMajesty, to supply the wants of the
‘ Province,’ and also so much of an Act of the Parliament of the Province of Upper Canada, passed in the eleventh year of the
Act U. C. 11. Geo. 4. Cap. 21. Reign of His late Majesty King George the Fourth, and intituled, ‘ An Act for the relief
‘ of the sufferers who sustained loss during
‘ the late war with the United States of
‘ America,’ as imposes a duty on salt imported from the United States of America, shall
The said Act repealed. Exception. be and the same are hereby repealed, except so far as the said Acts, or any of them, or any thing therein contained, repeal any former Act or Acts, or any part thereof, all and every such said Act or Acts, or the

part thereof so repealed, shall remain and continue so repealed to all intents and purposes whatsoever, and except so far as relates to any arrears of duties or drawbacks which shall have become due and payable, or duties for which bonds shall have been given, or any panalty or forfeiture which shall have been incurred before the time at which this Act shall come into force and effect.

Duties or drawbacks already.

III. And be it enacted, that in lieu, and instead of all other duties of Customs, except the duties levied by virtue of any Act of the Parliament of Great Britain, or of the Parliament of Great Britain and Ireland, there shall be raised, levied, collected and paid into Her Majesty, Her Heirs and Successors, upon Goods, Wares, and Merchandise, and other articles imported into this Province, the several duties of Customs respectively, inserted, described, and set forth in words and figures in the table to this Act annexed, and intituled, " Tables of Duties of Customs inwards."

The duties mentioned in the table annexed to this Act, to be instead of all other Provincial duties.

IV. And be it enacted, that there shall be raised,levied,collected and paid, to and for the use of Her Majesty, Her Heirs and Successors,upon all Goods,Wares and Merchandises of what kind or nature soever, which shall be imported or brought into this Province, (except as is hereinafter excepted, and also except those upon which certain duties are imposed by this Act, and specified in the table intituled, " Table of Duties of Customs inwards," annexed to this Act,) a duty of on every hundred pounds worth of said Goods, Wares, and Merchandise so imported as aforesaid,which said duty shall be calculated on the first or sterling cost of each one hundred pounds worth of such Goods, Wares and Merchandise so imported as aforesaid, and so in proportion for a greater or less quantity thereof.

Ad valorem duty imposed on certain kinds of Merchandise.

V. And be it enacted, that all and every person or persons, who shall import or bring within this Province any Goods, Wares or Merchandise, on which such duty of

Importers of goods subject to *ad valorem* duty to produce invoice

of goods and make a declaration.

for every hundred pounds worth thereof, is hereby imposed, shall by himself or his Assignee, Clerk or Agent, immediately produce to the Collector or Principal Officer of the Customs of the Port or place where such importation shall be made, the original Invoice of such Goods, Wares or Merchandise, and the Importer or Importers, Consignee or Consignees, Clerk or Agent, or assignee of such Importer or Consignee, thereof, shall make and subscribe the following declaration, which such Collector or Principal Officer is hereby empowered to take: "I, A. B. of in the County of do declare that the account or accounts, invoice, or invoices, now by me produced, are just and true, and that it contains (or they contain) the exact quantity of all the articles mentioned in the entry now tendered, and which are made subject to a duty of on each hundred pounds worth thereof, and so in proportion for any greater or less quantity, by an Act passed by the Legislature of this Province, in the fifth year of Her Majesty's Reign, and intituled, 'An Act to repeal certain Acts therein mentioned and to consolidate the Laws relating to the Provincial Duties to be levied on Goods, Wares and Merchandise imported into this Province, and I do further declare that the prices annexed to each article are just and true, and agreable to the first or sterling cost thereof, and that I am the Owner thereof or the Consignee, who has the principal care, disposal or management of the same, or the Principal Clerk or Agent of such Owner or Consignee, as the case may be,"—and all and any such Goods, Wares or Merchandise which shall be imported or brought into this Province as aforesaid, and shall be found in the custody or possession of any person or persons whomsoever, without having been entered and accounted for as aforesaid, and the Duties thereon paid, and secured in the manner hereinafter mentioned, shall be seized, forfeited, condemned and distributed in the manner prescribed by this Act.

The declaration.

Goods, &c. with regard to which the requirements of this Section are not complied with to be forfeited.

Where no invoice shall have been received, the goods may be landed on a Bill of sight.

VI. And be it enacted, that in all cases where no invoice shall have been received at the time of the arrival of any Goods, Wares or Merchandise, whereon the said duty of per cent is imposed by this Act, and the Importer or Importers thereof, or such person, as by the next foregoing section is authorised to make and subscribe the declaration thereby required with regard to such Goods, Wares or Merchandise, shall make or subscribe a declaration before the Collector or Principal Officer (who is hereby empowered to take the same) that he cannot, for want of full information, make perfect entry thereof, it shall be lawful for the Collector or Principal Officer to cause such Goods, Wares or Merchandise to be landed on a bill of sight for the packages and parcels thereof, by the best discription that can be given, and to be seen and examined by such person, and at his expense, in the presence of the Collector or principal Officer, or of such other Officer of the Customs as shall be appointed by the said Collector or principal Officer,and to be delivered to such person on his depositing in the hands of the Collector such sum of money as shall in the judgment of the Collector or such principal Officer be fully sufficient to pay the duties thereon, and engaging to make perfect entry thereof, and to pay the deficiency of such duty, if any, at the time of making such perfect entry.

When the goods,&c. cannot be so examined as to ascertain their value, they shall be Warehoused.

VII. And be it enacted, that when the Goods, Wares or Merchandise entered by bill of sight, are of such a nature or discription that they cannot be examined (either from their hability to injury or loss, or from the minuteness of their detail) so that their true price and value may be ascertained according to the true intent and meaning of this Act, such Goods, Wares or Merchandise shall be Warehoused under the Crown's Lock, at the expense and risk of the Importer, Proprietor or Consignee, until the Invoice shall be produced ; and if such Invoice be not produced within three months from the day on which the entry was made by bill of sight, then the said Goods,

And sold if the invoice be not produced with a certain time.

Wares and Merchandise shall be sold, (under a written order to that effect, made and signed by the Collector or Principal Officer) at such time and place as the said Collector or Principal Officer shall, by four or more days public notice, appoint for that purpose, for the payment of the Duties, charges of removal, Warehouse Rent, and all other necessary expenses incurred in respect to such Goods, Wares and Merchandise, and the overplus, if any, shall be paid to the Importer, Proprietor or Consignee of such Goods, Wares and Merchandise.

When the value of the goods shall appear to be falsely stated in any declaration.

VIII. And be it enacted, that when the Invoice is produced, and the value declared as aforeraid, it shall upon view and examination of the said Goods, Wares and Merchandise by the proper Officer or Officers of the Customs, appear to him or them that the same are not valued according tothe true price and value thereof, and to the true intent and meaning of this Act, then it shall and may be lawful for the proper Officer or Officers of theCustoms to detain such Goods, Wares and Merchandise, and to cause the same to be properly secured, and to take such Goods, Wares and Merchandise for the benefit of the Crown, within fifteen days from the landing thereof; and the Collector of the Custom at the Port at which the same have been entered, shall out of any monies in his hands arising by customs or other duties belonging to the Crown, pay to the Importer or Proprietor, on demand, the value declared, together with the costs and charges of Importation, and an addition of ten pounds per centum thereon, and also the Customs and other Duties which shall have been paid for such Goods, Wares and Merchandise, taking a receipt for the same from such Proprietor or Importer in full satisfaction for the said Goods, as if they had been sold: and it shall be lawful for the Collectors of the said Customs respectively, whether the value of the Goods, with costs and charges, and ten pounds per centum thereon, and the Duties which shall have been paid on such Goods be demanded or not, and whether the receipt herein ordered

to be taken, be given or not, to cause the said Goods, to be publicly sold to the best advantage, and out of the produce thereof, the money so as aforesaid directed to be paid for such Goods, shall be paid to such Collectors respectively, to be replaced to the funds from which he borrowed the same; provided the same shall have been paid by him, but if not, then the same shall remain in the hands of the said Collector of the Customs, until the Importer or Proprietor shall demand the same, and give a receipt as hereinbefore directed, and after deducting from the overplus, if any, the expenses incurred for the detaining, securing and sale of such Goods, the said Collector shall pay to the Officer or Officers of the Customs concerned in the view of such Goods, as an encouragement for the discharge of their duty, one moiety of the remainder of such overplus, (if any,) and the other moiety shall be paid into the hands of the Receiver General of this Province, to be accounted for by him.

Articles imported by Commissaries or Contractors for the use of the Navy or Army or of the Indian Nations.

IX. And be it enacted, that if any Contractor or Contractors, Commissary or Commissaries, actually in Her Majesty's sevice or employment, shall import or bring into the Province, for the use of Her Majesty's Army or Navy, or for the use of the Indian Nations in this Province, arms, clothing or articles whatsoever, such Contractor or Contractors, Commissary or Commissaries, or their principal Agent, shall produce to the Collector an invoice thereof as aforesaid, and in adition to the declaration herein before required to be made by an Importer, shall make and subscribe a declaration that all the articles contained in such invoices, were actually imported for the use of Her Majesty's Army or Navy, or for the use of the Indian Nations in this Province, to be issued to them for and on account of Her Majesty, and for no other use or purpose whatsoever, and there upon such Goods shall be exempted from the payment of the said duty.

Certain Articles imported for private use and packages containing du-

X. And be it enacted, that Barly, Beans, Beef, salted or fresh, Cattle, Fish, salted or fresh, Flour, Grain of all kinds, Hogs, Horses, Indian corn, Line Stock, Oil,(fish,)Peas,

tiable articles exempted from *ad valorem* duty.

Pork, salted or fresh, Potatoes seeds, Wheat, and Packages, in which dutiable articles are contained, shall be exempt from the payment of the said duty, provided that the Importer or Consignee thereof, shall make a special entry of all such articles, and shall state the amount of the invoice or invoices thereof, in the manner prescribed for other articles, in order that the real amount of goods imported into this Province may be ascertained.

Goods of actual settlers for private use exempted from duty.

XI. And be it enacted, that if any person or persons, shall come into this Province, or any part thereof, for the purpose of actually settling therein, it shall and may be lawful for the said Collectors, to exempt from the payment of the aforesaid duty of
per centum, all household goods, and necessaries of all kinds, which such person or persons shall import or bring with them for their own use and the use of their families, but it shall not be lawful to exempt any Goods, Wares, or Merchandise, of any kind whatsoever brought or imported by such person or persons for the purpose of trade or for sale.

Allowance for tare of packages, &c.

XII. And be it enacted, that from the gross weight there shall be deducted by the Collector for the fare of packages, containing goods subject to any of the aforesaid duties by weight, as follows; that is to say: on coffee in bags or bales, three pounds on every hundred pounds on coffee in casks, twelve pounds on every hundred pounds; on Muscavado or clayed sugar in casks or boxes, twelve pounds on every hundred pounds; loaf or lump sugar in casks or boxes, fifteen pounds on every hundred pounds; and on leaf tobacco in casks, twelve pounds on every hundred pounds.

When real tare on packages may be allowed.

XIII. And be it enacted, that when the original invoice of any of the articles mentioned in the thirteenth clause of this Act, shall be produced, and a declaration of the corectness thereof, made by the Importer or Importers, Consignee or Consignees, his or their Agents, it shall in such case be lawful to deduct the fare according to such invoice, from the real gross weight of such goods respectively, in-

stead of deducting the aforesaid allowances for tare of packages.

Goods on which duties are paid or secured when lost or damaged before landing.

XIV. And be it enacted, that when any Ship or Vessel shall be entered at the CustomHouse of Quebec, or at Montreal,on board of which there shall be any Goods, Wares or Merchandise, on which any duty has been levied or collected by virtue of this Act, or on which any duty has been deposited, or the payment thereof secured in the manner provided by this Act, and that thereafter the said Goods, Wares or Merchandise, shall be lost or destroyed before the same shall be landed from such Ship or Vessel, or from any Vessel or Craft, employed to lighten such Ship or Vessel, either at Quebec or at Montreal, then on proof being made upon the oath of one or more credible witness or witnesses, before the Collector of the Customs for the time being, (which oath the said Collector is hereby authorized and required to administer) that such Goods, Wares or Merchandise, or any part thereof,(specifying the same,) have been so lost or destroyed, before the landing of the same, the duties, on the whole or the part thereof, so proved to be lost or destroyed, shall, if the same have been paid or deposited, be returned to the owner or his Agent, and if security for the payment of the said duty have been given, such security, or a proportionate part thereof, as the case may be, shall be cancelled and disharged accordingly.

Goods which have received damage.

XV. And be it enacted, that if any Goods, Wares or Merchandise on which duties are made payable by this Act, and which shall be imported into this Province, shall receive any damage by Salt Water or otherwise during the course of the voyage, after such Goods, Wares or Merchandise shall have been laden or shipped in foreign parts, and before the same shall be unshipped or discharged from the Ship or Vessel in which they shall be imported into this Province, so that the owner or owners thereof shall be prejudiced in the sale of such Goods, Wares or Merchandise, the principal Officer of the Customs, at the place when the same shall

be landed shall have power to choose three disinterested Merchants, experienced in the value of such Goods, Wares or Merchandise, who, or any two of them, upon viewing the same, shall certify and declare upon their corporal Oaths, first administered by the said Officer (who is hereby authorized and empowered to administer the same) what damage such Goods, Wares or Merchandise have received, or how much the same are lessened in their true value by such damage in relation to the duties imposed on them by this Act, and thereupon the Principal Officer of Her Majesty's Customs at the place, shall, and he is hereby authorized and required to make a proportionate allowance to the Importer, by way of whom or repayment out of the duties due, or which shall have been actually paid upon the same.

Duties to be paid or secured before unlading goods, according to amount of duty.

XVI. And be it enacted, that before the unlading of any Goods, Wares or Merchandise, on which any rates or duties are imposed by this Act, the said rates or duties shall be paid, or the payment thereof secured to the Collector of the Customs, at the Port at which the same shall be entered, in the manner following, that is to say: where the amount of the duties imposed by this Act or Goods, Wares and Merchandise imported in any Ship or Vessel on account of or consigned to one person only, or several persons jointly interested, shall not exceed the sum of fifty pounds currency, the same shall be immediately paid in money; and where the said amount shall exceed the sum of fifty pounds currency, the same may, at the option of the owner or his agent, be either immediately paid in money or the payment thereof secured by a Bond to Her Majesty, Her Heirs and Successors, payable to such Collector of the Customs for the time being, with condition for the payment of so much as such duties shall be found to amount to, (when the sum shall be ascertained by the return and certificate of the proper Officer, who shall Guage, Weigh, Measure or sell such Goods, Wares and Merchandise) in six months from the date of such Bond, if

the same shall be dated on or before the first day of September in any year, or if such Bond shall bear date after the first day of September, then with the condition of payment as aforesaid, on the first day of April then next ensuing; which Bond shall be executed by the Owner or Owners, his or their Agent, and one or more sureties to the satisfaction of the aforesaid Collector of the Customs; and the Officers who shall Guage, Weigh, Measure or tell any such Goods, Wares or Merchandise, whereon the duties shall have been so paid in money, or the payment thereof secured as aforesaid, shall, if required, give to the Owner or Owners thereof, his or their Agent without fee or reward, a duplicate of the return or certificate by him of such Guage, Weight, Measurement or telling, and the duties shall be calculated agreeably to such return or certificate, the allowances for tare hereinbefore made directed to be made, being first deducted; and the amount of the duties being so ascertained shall be indorsed by the Collector on the Bonds so given for the said duties, and thereupon the overplus of such Bond shall be cancelled and made void; and if the duties have been paid in money, such return and certificate shall entitle the Owner or Owners, his or their Agent, to demand the repayment to him or them of such sums of money as may have been paid over and above the true amount of duties ascertained upon the return or certificate last mentioned; but if the duties when so calculated shall be found to exceed the amount paid in money or the amount of the security given, such excess shall immediately be paid to the Collector: Provided always, that no person, whose Bond, for the payment of any rates or duties shall be due and unsatisfied after the time therein limited for payment, shall be allowed a future credit for duties until such Bond shall be fully paid and satisfied.

Proviso.

XVII. And be enacted, that all sums of money granted or imposed by this Act, either as duties, penalties, on forfeitures, shall be deemed and are hereby declared to be sterling money of Great Britain,

Sums of money mentioned in this Act to be sterling.

Weights and measures to be British: and those in use on 6th July, 1825.

that all duties shall be paid and received under this Act, according to British weights and measures in use on the sixth day of July, one thousand eight hundred and twenty five, and that in all cases when such duties are imposed according to any specific quantity, or any specific value, the same shall be deemed to apply in the same proportion to any greater or less quantity or value.

Monies arrising from duties hereby imposed how paid, applied and accounted for.

XVIII. And be it enacted, that all sums of money which shall arrise from such duties, shall be paid to the Receiver General of this Province, by the Collector of Her Majesty's Customs, and shall form part of the consolidated revenue fund of this Province, and the duties aforesaid, together with all the fines, penalties and confiscations that shall be incurred under this Act, shall be accounted for to Her Majesty, Her Heirs and Successors, through the Lords Commissioners of Her Treasury for the time being, in such manner and form as Her Majesty, Her Heirs and Successors shall direct.

Accounts of duties received to be made up

XIX. And be it enacted, that an account of all the monies which shall arrise from the payment of the rates and duties hereby im-

posed, shall be made up quarterly by the Collector or Collectors of the Customs, signed by them, and declared to by the Collectors of the Customs at the Ports of Quebec and Montreal respectively, before any one of the Justices of the Court of King's Bench or Common Pleas, and by the Collectors at any other place, before any one of Her Majesty's Justices assigned to keep the Peace, and transmitted to the Governor, Lieutenant Governor, or Person administering the Government; and all such monies shall be paid at the end of every quarter, into the hands of the Receiver General, and there shall also be made up quarterly, an account of the expenses incurred by the said Collectors, for the purpose of securing the payment of the aforesaid rates and duties, and the same shall be declared to by the said Collectors, in the manner hereinbefore prescribed, and shall also be transmitted to the Governor, Lieutenant Governor, or Person administering the Government, and being by him approved in Her Majesty's Executive Council, a warrant shall issue, directed to the Receiver General, for the payment thereof to the said Collectors.

quarterly by Collectors

XX, And be it enacted, that each and every Act of the Legislature of that part of the Province, which heretofore constituted the Province of Lower Canada; and also each and every Act of the Legislature of that part of the Province, which heretofore constituted the Province of Upper Canada, relating to the officers of the Customs, or the mode of collecting such Customs, or the places where they may be paid, or in any way affecting the same and not hereby repealed, or contrary to the provisions of this Act, and the true intent and meaning thereof, shall be, and they are by this Act extended to the duties hereby imposed, and to the officers employed in collecting the same.

Acts relating to Customs and not hereby repealed, extended, &c.

XXI. And be it enacted, that every Importer of Goods by sea, shall within fourteen days after the arrival of the Importing Ship, make due entry inwards of such Goods, and land the same, and in default of such entry and landing, it shall be lawful for the Officers of the Customs to convey such Goods, and

Goods imported by sea must be entered and the duties paid within a certain time.

Penalty.

at any time to convey all small packages or parc elsof Goods to the Queen's Warehouse; and if the duties due upon such Goods be not paid within six months after the expiration of the said fourteen days, together with all charges of removal and Warehouse rent, the same shall be sold under written order to that effect signed by the Collector of the Customs, at such time and place as the said Collector shall, by four or more days' public notice, appoint for that purpose; and the monies arising from such sale shall be applied first to the payment of freight and charges, and next of duties; and the overplus, if any, shall be paid to the owner of the Goods.

Goods on which Provincial duties are due may be Warehoused in certain cases.

XXII. And be it enacted, that it shall be lawful for the Importer of any Goods subject to duty under this Act, into any of the Ports of the Province, which have been constituted and appointed, "Warehousing Ports", under and by virtue of an Act of the Parliament of Great Britain and Ireland, passed in the Session held in the third and fourth years of the Reign of His late Majesty, William the Fourth, intituled, "An Act to regulate the "trade of the British possession abroad," to warehouse the same without payment of any duty on the first entry thereof, subject nevertheless to the rules, regulations, restrictions, and conditions contained in the thirty-eighth, thirty ninth, fortieth, forty first, forty second, forty third, forty fourth, forty fifth, forty sixth, and forty seventh sections of the said Act.

Penalty on persons declaring falsely.

XXIII. And be it enacted, that if any declaration required by this Act, shall be wilfully made untrue in any particular, the person making the same shall, over and above every other penalty to which such person may become subject, incur a penalty of currency.

Penalties imposed by this Act and forfeitures incurred under it how to be recovered.

XXV. And be it enacted, that all penalties imposed by this Act, and all forfeitures incurred under the provisions thereof, shall and may be sued for, prosecuted and recovered by action of debt, bill, plaint or information in any of Her Majesty's Courts of Record, at Quebec, Montreal, Three Rivers, Sherbrooke, or in the District of Gaspé, or in Her Majesty's Court of Queen's Bench of Upper Canada, in the name of Her Majesty's Attorney General or Solicitor General, or in the name or names of some Officer or Officers of Her Majesty's Customs; and one moiety of such penalty or forfeiture shall be paid to the said Officer or Officers of Her Majesty's Customs prosecuting for the same, and the other moiety shall be paid into the hands of Her Majesty's Receiver General for the public uses of this Province.

Penalty on persons taking a false Oath.

XXVI. And be it enacted, that any person or persons who shall be convicted of wilfully taking a false Oath in any of the case in which an Oath is required to be taken, by virtue of this Act, shall be liable to the pains and penalties to which by Law, persons are liable for wilful and corrupt perjury.

Limitation of actions, &c.

XXVII. And be it enacted, that all Actions or Suits for the recovery of any of the penalties or forfeitures imposed by this Act, or incurred under the provisions thereof, may be commenced or prosecuted at any time within three years after the Commission of the offence, by reason whereof such penalty or forfeiture shall be incurred, any Law, usage or custom to the contrary notwithstanding.

Where the burden of proof shall lie in certain cases.

XXVIII. And be it enacted, that if any Goods shall be seized for non payment of duties or any other cause of forfeiture under this Act, and any dispute shall arise, whether the duties have been paid for the same or the same have been lawfully imported, the proof thereof shall lie on the Owner or claimer of such Goods, and not on the Officer or other person who shall seize and stop the same.

SCHEDULE.

Wine, for every gallon wine measure,

Spirits or strong waters of all sorts.

For every gallon of such Spirits or strong waters of any strength not exceeding the strength of proof by Sykes, hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz :

Not being Spirits or strong waters the produce of the United Kingdom or of any British possession in America, or of any British possession within the limits of the East India Company's Charter, and not being sweetened Spirits or Spirits mixed with any article so that the degree of strength thereof cannot be exactly ascertained by such hydrometer,

Spirits or strong waters the produce of any British possession in America, not being sweetened Spirits or Spirits so mixed as aforesaid,

Spirits or strong waters the produce of any British possession within the limits of the East India Company's Charter, not being sweetened Spirits or Spirits so mixed as aforesaid,

Spirits or strong waters the produce of the United Kingdom, not being sweetened Spirits or Spirits so mixed as aforesaid,

Spirits, cordials or strong waters respectively, not being the produce of the United Kingdom or of any British possession in America, sweetened or mixed with any article, so that the degree of strength cannot be exactly ascertained by such hydrometer,

Spirits, cordials or strong waters respectively, being the produce of the United Kingdom, sweetened or mixed as aforesaid,

Spirits, cordials or strong waters respectively, being the produce of any British possession in America, or within the limits of the East India

Company's Charter, sweetened or mixed, as aforesaid,

And further for the excess over hydrometer proof upon all Spirits so sweetened as aforesaid, for every gallon wine measure of such excess, were the Spirits reduced to such hydrometer proof,—an equal additional duty per gallon to the duty imposed upon the said Spirits by any Act or Acts of the Imperial Parliament,

For every pound of refined Sugar,

For every pound of raw Sugar,

For every pound of green Coffee,

For every pound of ground Coffee,

For every pound of Bohea Tea,

For every pound of other Tea,

For every hundred weight of Molasses or Syrups,

For every barrel of Salt containing two hundred and eighty pounds, and so in proportion for any greater or less quantity, imported otherwise than from sea,

For every ton of Salt imported by sea,

For every pound of Tobacco unmanufactured,

For every pound of Tobacco manufactured,

No. 136.

1st. Sess. 1st. Parliament, 4 & 5 Victoria, 1841.

BILL.

An Act to repeal certain Acts therein mentioned, and to consolidate the Laws relating to the Provincial Duties to be levied on Goods, Wares and Merchandise imported into this Province.

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150 *Copies.*